

REGISTRATION INFORMATION

Ways to Register:

Mail Registration Form and payment to:
CTPC Conference Registration
PO Box 115
Rancho Cordova CA 95741-0115

Call (916) 845-7998

Online www.ftb.ca.gov/education/ctpc

Fax Registration Form to: (916) 845-0894

— PAYMENT INFORMATION —

We do not bill for the registration fee. You can pay by check or credit card. The cost to attend this conference is:

\$725 POSTMARKED BEFORE 10/18/02**
\$800 POSTMARKED AFTER 10/18/02**

**If paying by credit card, please add a \$10.00 transaction fee (per attendee) to your registration fee.

Enclosed is a check in the amount of \$_____ (make check payable to the California Tax Policy Conference)

Please charge the amount of \$_____ to:
(PLEASE DO NOT LEAVE THIS AREA BLANK IF YOU ARE PAYING BY CREDIT CARD)

☐ Visa ☐ MasterCard ☐ Discover ☐ AMEX

CREDIT CARD NO. _____ EXP DATE _____

YOUR SIGNATURE _____

PRINT YOUR NAME _____

ATTENDEE'S NAME _____

(OVER)



November 13 – 15, 2002

The Sheraton Grand Hotel

Sacramento, California

FTB 658 (REV 08-2002)

REGISTRATION INFORMATION

Description Tax experts from around the country debate the hottest issues facing tax professionals today. These speakers will help you get a competitive edge on what's happening in tax law and tax administration. You will have a chance, through lively interactive workshops, to share your views with colleagues. During the three-day conference, there will be two general sessions, plus you can choose up to six of eight different workshop sessions (see enclosed schedule). After the sessions are over, the comprehensive text material will serve as a valuable resource for you.

Dates Wednesday – Friday
November 13-15, 2002

Place The Sheraton Grand Hotel
1230 J Street
Sacramento, CA 95814
(916) 447-1700

Registration Fee \$725 Postmarked by 10/18/02**
\$800 Postmarked after 10/18/02**
****Add \$10.00 credit card transaction fee (per attendee).**
Fee includes:
• All workshops
• General sessions
• Conference materials
• Wednesday reception
• Thursday breakfast, lunch, and light dinner
• Friday breakfast

Cancellation or Substitution Call **(916) 845-7998** by **October 11, 2002**, to cancel and receive a refund. Substitutions can be made until **November 6, 2002**.

REGISTRATION INFORMATION

Conference Registration One of four ways:

- **Mail** Registration Form found in this packet
- **Call** (916) 845-7998
- **Online** www.ftb.ca.gov/education/ctpc
- **Fax** (916) 845-0894
Registration Form found in this packet

Hotel Registration Hotel accommodations are not included in the conference registration fee. However, the Sheraton Grand Hotel is offering a special room rate for this conference. To make hotel reservations, call **the Sheraton Grand Hotel** directly at **(916) 447-1700** and identify yourself as an attendee of the California Tax Policy Conference. Register early. Special room rates are only guaranteed through **October 12**. After this date, reservations will be accepted only on a space available basis.

NEED MORE INFORMATION?

Call: (916) 845-7998
TTY/TDD: (800) 822-6268
Email: ctpc@ftb.ca.gov

CONTINUING EDUCATION CREDITS

MCLE Credits

MCLE 14 hrs. – The California Tax Policy Conference certifies that an application is pending for approval as a State Bar of California approved MCLE provider.

CPE Credits

CPE 16 hrs. – Registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education of the Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsor may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417, or call (615) 880-4200.



CONFERENCE SPONSORS

California Franchise Tax Board — Gerald H. Goldberg, Executive Officer

The Franchise Tax Board consists of the State Controller, the Chair of the State Board of Equalization, and the director of the Department of Finance. It is responsible for administering California’s Corporation and Personal Income Tax Laws. It also has responsibility for non-tax programs, such as Homeowners and Renters Assistance, audits under the Political Reform Act, and several delinquent debt collection functions, including child support.

Institute of Governmental Affairs, University of California, Davis Dr. Alan L. Olmstead, Director

The Institute of Governmental Affairs fosters social science research and public affairs programs. It houses 12 research programs including the Center for International Data, the Center for Quantitative Social Science Research, the Center for State & Local Taxation, the Center on Rural Economies of the Americas and Pacific Rim, the Center on Social Sciences and the Law, the Center for International & Security Studies, the Program on Immigration, Population and the Economy and the Program on Pacific Rim Business and Development.

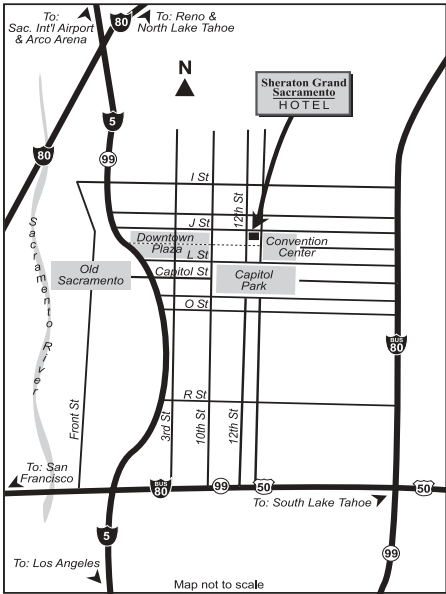
California Policy Research Center (CPRC), A University of California Program — Andrés Jiménez, Director

The University of California established the California Policy Research Center in 1977 as a system-wide research and public service program. The center is charged with applying the extensive research expertise of the UC system to the analysis, development and implementation of state and federal policy issues of statewide importance.

The CPRC also:

- Provides technical assistance to policy makers.
- Commissions policy-relevant research by UC faculty and affiliated researchers on major statewide issues.
- Oversees legislatively mandated research projects and disseminates UC research findings.
- Conducts other activities co-sponsored with university-based programs and state government entities.

THE SHERATON GRAND HOTEL



Directions From Sacramento International Airport:

- Take interstate I-5 South to Sacramento.
- Take the J Street exit (J Street is a one-way street).
- Follow J Street all the way to the Sheraton Grand (1230 J Street).

REGISTRATION FORM

See reverse side for ways to register and payment information (Please Print)

Full Name (Last name first)

Title (DO NOT leave blank)

First Name (As you would like it to appear on your badge)

Company Name

Mailing Address

City, State and Zip Code

()

Telephone Number

E-mail Address

Are you with the Press? (NOTE: Limited to two free registrations per company.)

☐ Yes ☐ No

Will you be attending the Thursday night light dinner?

☐ Yes ☐ No

I have the following dietary restrictions:

- | | |
|-------------------------------------|--|
| <input type="checkbox"/> Vegetarian | <input type="checkbox"/> Low Cholesterol |
| <input type="checkbox"/> No Salt | <input type="checkbox"/> Kosher |

(OVER)

2002 CALIFORNIA TAX POLICY CONFERENCE SCHEDULE

WORKSHOP OR GENERAL SESSION	WEDNESDAY, 11/13		THURSDAY, 11/14				FRIDAY, 11/15	
	WORKSHOP SESSION I (1:00-2:45)	WORKSHOP SESSION II (3:00-4:45)	GENERAL SESSION (9:15-10:30)	GENERAL SESSION (10:45-noon)	WORKSHOP SESSION III (1:30-3:15)	WORKSHOP SESSION IV (3:30-5:15)	WORKSHOP SESSION V (8:00-9:45)	WORKSHOP SESSION VI (10:00-11:45)
Litigation – Representatives from the public and private sector will conduct an interactive discussion of significant pending litigation cases. The principal focus of the discussion will be California cases, but also may include cases of other states.	◆				◆			
Legislation – This panel will provide a brief summary of the most significant pieces of California tax legislation from the 2002 legislative session. The panel members, representing divergent viewpoints, will spend the majority of the time discussing various tax issues confronting the legislature.	◆	◆						
Board of Equalization – This panel will discuss what the Board of Equalization has done in the past year. Topics will include such things as board reaction to 9/11, the situation involving assessment of power plants and AB 426 (agriculture and the state budget). One member of the panel will be from out of state so a non-Californian can provide views as to sales tax from a different perspective.		◆						◆
Federal Deregulation – New federal legislation (the Gramm-Leach-Bliley Act) allows corporations in the banking, securities, and insurance industries to enter into each other's business domain. If these corporations become unitary, a number of difficult apportionment issues will emerge. The panel will summarize the federal changes and discuss their impact on state income taxation.	◆	◆						
Humor in the High Court – The comedy team of Pomp and Willson take you on a rapid and interesting ride through the recent taxation developments in the high courts through the nation.			◆					
The Budget in the Current Economy – High level public and private executives discuss the state's budget and vital issues related thereto in the present economy.				◆				
Tangible Personal Property – A discussion of the factual and legal issues relating to the concept of "tangible property" and how those considerations should affect whether specific items are included or excluded from the sales and property factors.					◆			◆
Underground Economy – This panel will discuss what taxpayers/non-taxpayers do to take part in the underground economy and what tax authorities and prosecutors do to deal with them. The panel will provide several case examples.						◆	◆	
Pass Through Entities – This workshop will focus on the California method and taxation of pass through entities, with emphasis on limited liability companies, covering common questions received by the FTB ranging from selection of entity form through dissolution.					◆			◆
Bankruptcy – This panel will discuss current developments and trends in the relationships between taxing agencies and the bankruptcy courts.						◆	◆	

2002 CALIFORNIA TAX POLICY CONFERENCE

WORKSHOP OR GENERAL SESSION	FACULTY
Litigation	<ul style="list-style-type: none"> ■ Benjamin F. Miller – Director, Multistate Tax Bureau, California Franchise Tax Board ■ Richard E. Nielsen – Of Counsel, Pillsbury Winthrop LLP, San Francisco, CA ■ David Lew – Deputy Attorney General, California State Attorney General's Office, Oakland, CA
Legislation	<ul style="list-style-type: none"> ■ J. Brian Putler – Director, Legislative Services Bureau, California Franchise Tax Board ■ Kimberly Mitchell Bott – Chief Consultant, California Assembly Revenue & Taxation Committee ■ Lenny Goldberg – Executive Director, California Tax Reform Association, Lenny Goldberg & Associates ■ Gayle I. Miller – Tax Consultant, California State Senate ■ Wm. Gregory Turner – General Counsel and Legislative Director, California Taxpayers' Association
Board of Equalization Forum	<ul style="list-style-type: none"> ■ Timothy W. Boyer – Chief Counsel, California State Board of Equalization ■ Patricia L. Brumbaugh – Tax Counsel, The Gelber Organization, Weaverville, NC ■ Daniel G. Nauman – Senior Tax Counsel, California State Board of Equalization ■ Steve Ryan – Senior Tax Counsel, California State Board of Equalization
The Impact of Federal Deregulation	<ul style="list-style-type: none"> ■ Michael Brownell – Tax Counsel, California Franchise Tax Board ■ Stewart J. Beyerle – Senior Manager, Ernst & Young LLP, San Francisco, CA ■ Larry W. Martin – Senior Vice President, Bankers' Bank of the West, Denver, CO
Federal Update	<ul style="list-style-type: none"> ■ Gillian Spooner – Director of Tax Policy, KPMG LLP, Washington, DC
Humor in the High Court	<ul style="list-style-type: none"> ■ Richard Pomp – Professor of Law, University of Connecticut Law School, Hartford, CT ■ Prentiss Willson – Ernst & Young LLP, Walnut Creek, CA
The Budget in the Current Economy	<ul style="list-style-type: none"> ■ B. Timothy Gage – Director, California Department of Finance ■ Elizabeth G. Hill – California Legislative Analyst ■ Larry McCarthy – President, California Taxpayers' Association
What is Tangible Personal Property for Apportionment Purposes?	<ul style="list-style-type: none"> ■ Craig Swieso – Tax Counsel, California Franchise Tax Board ■ Rick Richman – Principal, Multistate Tax Services Group, Deloitte & Touche, Los Angeles, CA ■ Kathryn Sommers – Director, State Tax Consulting, PricewaterhouseCoopers LLP, Sacramento, CA
The Underground Economy	<ul style="list-style-type: none"> ■ James F. Yates – Chief, Investigations Bureau, California Franchise Tax Board ■ Gilbert J. Haas – Acting Chief, Investigations Division, California State Board of Equalization ■ Mark Geiger – Senior Assistant Attorney General, California State Attorney General's Office ■ Barbara S. Milton – Deputy Chief, California State Employment Development Department ■ Charles P. Rettig – Partner, Hochman, Salkin, Rettig, Toscher & Perez P.C., Beverly Hills, CA
Pass Through Entities	<ul style="list-style-type: none"> ■ Edward J. Kline – Tax Counsel, California Franchise Tax Board ■ Bruce Daigh – Partner; National Practice Leader, State and Local Tax, PricewaterhouseCoopers LLP, New York, NY ■ Philip H. Wile – Professor, University of the Pacific, McGeorge School of Law, Sacramento, CA
Bankruptcy	<ul style="list-style-type: none"> ■ William C. Hilson, Jr. – Tax Counsel, California Franchise Tax Board ■ Bruce A. Emard – Tax Counsel, California State Board of Equalization ■ Michael S. McManus – Chief Bankruptcy Judge, United States Bankruptcy Court, Sacramento, CA ■ A. Lavar Taylor – Private Practitioner, Law Offices of A. Lavar Taylor, Santa Ana, CA